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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	65	31	96	0	96
10	ATTENDING PUPILS (OCTOBER 2011)	62	36	98	0	98
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	63.5	33.5	97.0 (100%)	0.0 (0%)	97.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	3.7 (17:1)	2.1 (16:1)	0.0 (15:1)	=	5.8	/	9.0	=	.64	X	476,187	=	304,760	0
B.	GUIDANCE	0.2 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.3	/	0.0	=	.30	X	0	=	9,679	0
C.	LIBRARIANS	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1	/	0.0	=	.10	X	0	=	3,226	0
D.	HEALTH	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1	/	0.0	=	.10	X	0	=	4,146	0
E.	EDUCATION TECHS	0.7 (090:1)	0.4 (090:1)	0.0 (225:1)	=	1.1	/	1.0	=	1.10	X	21,468	=	23,615	0
F.	LIBRARY TECHS	0.1 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.2	/	0.0	=	.20	X	0	=	2,862	0
G.	CLERICAL	0.4 (180:1)	0.2 (180:1)	0.0 (180:1)	=	0.6	/	1.0	=	.60	X	29,853	=	17,912	0
H.	SCHOOL ADMIN.	0.2 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.3	/	1.0	=	.30	X	69,529	=	20,859	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,589	0
B.	Supplies and Equipment	346	478		33,562	0
C.	Professional Development	59	59		5,723	0
D.	Instructional Leadership Support	24	24		2,328	0
E.	Co- and Extra-Curricular Student	34	114		3,298	0
F.	System Administration/Support	220	220		21,340	0
G.	Operations & Maintenance	1,013	1,204		98,261	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	61,144	0
B.	Education & Library Technicians	36.00%	9,532	0
C.	Clerical	29.00%	5,194	0
D.	School Administrators	14.00%	2,920	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-62,503	0
16	Adjustment for Title I Revenues	-126,851	0

17	TOTALS	444,594	0
18	E.P.S. RATES	4,583	6,689

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          103.0          37.0          140.0
      OCTOBER 2009         92.0          36.0          128.0
      APRIL 2010           91.0          32.0          123.0
      OCTOBER 2010         81.0          36.0          117.0
      APRIL 2011           90.0          34.0          124.0
      OCTOBER 2011         90.0          38.0          128.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS  ENROLL. ADJ X  EPS RATES
      K-8 PUPILS                90.0 +      1.16 X        4,583.00    =    417,786.28
      9-12 PUPILS                36.0 +      0.00 X        6,689.00    =    240,804.00
      ADULT EDUC. COURSES AT .1    0.8 X        0.700 X        4,583.00    =     5,351.20
      K-8 EQUIV. INSTR. PUPILS    0.250 X        0.700 X        4,583.00    =     1,145.75
      9-12 EQUIV. INSTR. PUPILS   0.000 X        0.700 X        6,689.00    =         0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .8444    76.0 X .15 X        4,583.00    =     52,246.20
      9-12 DISADVANTAGED @ .8444    30.4 X .15 X        6,689.00    =     30,501.84
      K-8 LIMITED ENGLISH PROF.     0.0 X .700 X        4,583.00    =         0.00
      9-12 LIMITED ENGLISH PROF.     0.0 X .700 X        6,689.00    =         0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        90.0 X        43.00    =     3,870.00
      9-12 STUDENT ASSESSMENT        36.0 X        43.00    =     1,548.00
      K-8 TECHNOLOGY RESOURCES       90.0 X        98.00    =     8,820.00
      9-12 TECHNOLOGY RESOURCES       36.0 X        296.00    =    10,656.00
      K-2 PUPILS                     38.0 X .10 X        4,583.00    =    17,415.40

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT    =     64,907.36
      9-12 SMALL SCHOOL ADJUSTMENT    =         0.00

OPERATING ALLOCATION                                855,052.03
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 829,400.46

30  ADJUSTED TOTAL OPERATING ALLOCATION                                829,400.46

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					233,144.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	14,960.12	X	101.10%	=	15,124.68
35	TRANSPORTATION - EPS ALLOCATION					86,776.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					335,046.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,164,446.85

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 85 / MSAD 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 85 / MSAD 19				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 85 / MSAD 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,164,446.85

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
LUBEC	126.0	100.00%	1,164,446.85		0.00		1,164,446.85			
TOTAL	126.0						1,164,446.85			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
LUBEC			173,600,000	7.800	1,354,080.00		1,164,446.85	1,164,446.85	100.00% 6.71M	
TOTAL			173,600,000		1,354,080.00		1,164,446.85	1,164,446.85	100.00% 6.71M	
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,164,446.85	1,164,446.85	0.00	
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS							69,943.42-	69,943.42	
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%							81,093.08-	81,093.08	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,164,446.85	1,013,410.35	151,036.50	
51	PLUS AUDIT ADJUSTMENTS								0.00	
52	LESS AUDIT ADJUSTMENTS								0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00	
59D	BUS REFURBISHING ADJUSTMENT								0.00	
59E	LESS MAINECARE SEED - PRIVATE								0.00	
59E	LESS MAINECARE SEED - PUBLIC								0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N								151,036.50	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 87.03% STATE SHARE % = 12.97%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION						1,190,098.42			

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

		***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
LUBEC		1,164,446.85	1,013,410.35	100.00%	5.84
TOTAL		1,164,446.85	1,013,410.35	100.00%	5.84

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	12,586.37	0.00	0.00	0.00
August	12,586.37	0.00	0.00	0.00
September	12,586.37	0.00	0.00	0.00
October	12,586.37	0.00	0.00	0.00
November	12,586.37	0.00	0.00	0.00
December	12,586.37	0.00	0.00	0.00
January	12,586.37	0.00	0.00	0.00
February	12,586.37	109,565.76	0.00	0.00
March	12,586.37	0.00	0.00	0.00
April	12,586.37	0.00	0.00	0.00
May	12,586.37	0.00	0.00	0.00
June	12,586.43	0.00	0.00	0.00
Total	151,036.50	109,565.76	0.00	0.00